

FINANCIAL REPORT

OF THE

DIVISION OF ACCOUNTS

(WATER)

March 2, 1932

To the Director of FINANCIAL REPORT

Newark, New Jersey. A T E R

1931

Dear Sir:

Attention Mr. J. E. Connelley, Chief Clerk.

I submit herewith the Financial Report of the
Division of Accounts - Water, for the year ending December

31st, 1931, contained in the following statement:

Income Statement for the year ending December

31st, 1931. There is also shown the amount of depreciation

on the water plant as at December 31st, 1931.

Respectfully,

Chief Accountant.

FINANCIAL REPORT
OF THE
DIVISION OF ACCOUNTS
(WATER)

March 2, 1932

To the Director of Public Affairs,
Newark, New Jersey.

Dear Sir:

Attention Mr. Jas. W. Costello, Chief Engr.

I submit herewith the Financial Report of the
Division of Accounts - Water, for the year ending December
31st, 1931, contained in the following statements:

Income Account for the year ending December
31st, 1931.

Balance Sheet as at December 31st, 1931.

Respectfully,

Chief Accountant.

March 2, 1932

To the Director of Public Affairs,

Newark, New Jersey.

Dear Sir:

I submit herewith schedules supporting the Income Account and Balance Sheet presented to you on February 1, 1932, and offer the following explanation of the various schedules:

FIXED CAPITAL, \$45,249,370.89.

This schedule shows the additions to the plant and equipment during the year, the principal additions being amounts expended in:

Property bought in Watershed	\$ 31,640.00
60" Steel Supply Main	165,099.97
High Pressure System	65,392.84
General Distribution Mains	421,365.18
Fire Hydrants	13,804.67
	\$ 697,302.66

DEPRECIATION SCHEDULE, \$5,124,289.44.

This schedule shows in detail the depreciation accrued during the year on plant, \$322,523.45, based on unit rates set up by the Chief Accountant. There is also shown the amount of depreciation on each individual group at the beginning of the year. The total reserve at December 31, 1931 on plant and equipment is \$5,124,289.44 and the net depreciated cost of plant is \$40,125,081.45.

CASH, \$288,061.73.

This amount is in the hands of the City Treasurer in the General City Funds, with the exception of trust funds contained therein in amount of \$5,710.12.

CONSUMERS' ACCOUNTS RECEIVABLE, \$627,504.42.

This amount represents open accounts owing and collectable from consumers, representing verified balances on the records in the Bureau, with the exception of water and service arrears in the hands of the City Comptroller in amount of \$46,223.35, which amount is not certified.

Sinking Fund	\$ 2,706,741.42
Funded Debt	22,893,000.00
Interest on bonds for year	1,001,840.65

The investments are held and controlled by the Sinking Fund Commission and are verified with City Auditor Records. Opposite the several amounts in sinking fund is set the amount of bonds outstanding, arranged in order of maturity.

The funded debt was increased during 1931 by \$366,000.00. Sinking Fund Bonds in amount of \$150,000.00 and Serial Bonds in amount of \$443,000.00 were paid. Total amount of bonds retired during 1931, \$593,000.00. Permanent Bonds were issued in amount of \$959,000.00.

The interest on funded debt during year was net, \$1,001,840.65, being an increase of \$14,126.27 over previous year. Detail is also shown of interest accrued and not due at December 31st, in amount of \$243,872.74.

TRUST FUNDS, \$5,710.12

OPERATING REVENUE, \$2,048,966.32.

This schedule shows the volume of water delivered during the year. The operating revenue shows a decrease of \$143,349.08.

During the past year there was no let up in the activities of the Bureau with regard to service and construction work.

The following tabulation of metered and unmetered service should be noted by all users of city water:

	Revenue Obtained	Water Consumed		Percentage of Revenue
Metered	1,803,704.55	14,813.	Mill. Gals.	88.1
Unmetered	45,929.25	344.	" "	2.3
Other Systems	163,962.96	2,496.	" "	8.0
Municipal, Miscellaneous	32,599.56	609.	" "	1.6

METERED PROPERTIES.

	Cubic Feet	Million Gallon
Domestic -		
One and two-family dwellings	420,176,500.	}
Over two-family dwellings	496,792,000.	
Non-Domestic, Industrial -		
Mills, factories, railroads	620,293,000.	}
Commercial -		
Stores, stables, office buildings	269,815,500.	}
Semi-Public Buildings -		
Hospitals, private schools, churches	46,716,500.	}
Services to other systems	333,670,222.	
Municipal Water Service	63,574,500.	
Total	2,251,038,222	16,838,891

Unmetered -

Private dwellings, building work, street flushing, etc.	58,407,994	436,921
Fire extinguishers, loss from burst street mains and leaks	247,695,736	1,852,888

The proportion of unmetered consumption chargeable against private dwellings has been estimated.

ACCOUNTING SYSTEM.

The accounting system presents a complete financial statement showing operating revenue, expenditure, yearly income and the surplus or deficit for that time.

CLAIMS.

There were 954 claims for allowance filed with the Adjustment Committee on metered properties, on which adjustments amounting to \$5,693.80 were allowed. This represents a decrease of 161 in number of claims filed.

The Bureau rule, requiring consumer to present proof of claim for rebate in the form of "licensed plumber's statement" before granting any allowance, is productive of good results. Each consumer is made to realize that it is his duty to account for water consumed or wasted, and that when protesting any bill, the burden of proof is on him.

MAINS

Schedules of construction costs on high and low service mains, for labor, material and overhead charges on each job, are shown, and may be useful for estimating future capital expenditures or for comparisons with similar costs in other localities.

CONCLUSION

The employees of the Division of Accounts are to be commended for attention to work during the year.

Respectfully,

Chief Accountant.

DEPARTMENT OF PUBLIC AFFAIRS

DIVISION OF ACCOUNTS - WATER

December 31st, 1931

BALANCE SHEET

ASSETS

CAPITAL ASSETS

Cost of properties including land,
buildings, equipment, etc., less
depreciation at January 1, 1931
Net additions during the year less
net depreciation for year

\$40,267,601.18

142,519.73

\$40,125,081.45

MATERIAL AND SUPPLIES

252,829.18

CURRENT ASSETS

Accounts Receivable -

Meter Rates Uncollected	542,428.59
Unmetered Rates Uncollected	5,446.65
Municipal Uncollected	6,854.62
Tapping Mains Uncollected	24,687.51
Builders Uncollected	1,308.38
Water & Service Arrears (Comptroller)	46,223.35
Miscellaneous	555.32

627,504.42

Less Reserve for "Deduc-
tions" & Doubtful Accounts

27,657.27

599,847.15

Cash in Bank

281,561.72

881,408.87

SPECIAL FUNDS

Watershed Extension Fund, Cash
Trust Funds, Cash

789.89
5,710.12

6,500.01

DEFERRED CHARGES TO OPERATIONS

1,466.89

SINKING FUND

2,706,741.42

\$43,974,027.82

DEPARTMENT OF PUBLIC AFFAIRS

DIVISION OF ACCOUNTS - WATER

December 31st, 1931

BALANCE SHEET

LIABILITIES

CAPITAL LIABILITIES

Bonded Indebtedness

22,893,000.00

CURRENT LIABILITIES

Consumers' Deposits

5,710.12

Sundry Creditors

34,718.40

Unpaid Accrued Wages

37,189.66

Interest Accrued on Bonds

243,872.74

321,490.92

REVENUE APPLICABLE TO 1932 PERIOD

3,602.24

SINKING FUND RESERVE

2,706,741.42

CORPORATE SURPLUS

Balance at January 1, 1931

18,715,453.69

ADD

Sinking Fund Bonds Paid

150,000.00

Premium on Bond Issue

41,000.00

Emergency Pay Roll Dec. 23/30

1,457.50

Sinking Fund & Serial Bond

Payments

509,209.11

Amortization

322,523.46

186,685.65

Sinking Fund Payments

66,209.11

120,476.54

19,028,387.73

DEDUCT

Vroom Alley Property Sold

115,371.15

Net Deficit from Operations

during year, as per

attached exhibit

863,823.34

979,194.49

18,049,193.24

\$43,974,027.82

DEPARTMENT OF PUBLIC AFFAIRS

DIVISION OF ACCOUNTS - WATER

STATEMENT OF EARNINGS AND EXPENDITURES

For the year ending December 31, 1931.

Net Sales of Water		2,046,196.32
Miscellaneous Operating Revenue		2,770.00
Total Operating Revenue		2,048,966.32

DEDUCT

Water Collecting Expenses		369,976.63	
Purification System Expenses		19,795.25	
Distribution System Expenses		478,715.59	
Commercial & New Business Expenses		192,417.35	
General & Miscellaneous Expenses	347,314.26		
Amortization - Paid into Sinking Fund (\$322,523.46)	322,523.46	669,837.72	
			1,730,742.54
			318,223.78

ADD

Miscellaneous Rents, Interest and Non-Operating Revenue			6,479.18
Gross Corporate Income			324,702.96

DEDUCT

Interest on Funded Debt			1,001,840.65
			677,137.69

DEDUCT

Regular Sinking Fund Payments	66,209.11		
Serial Bond Payments	443,000.00		
		509,209.11	
Less Amount Provided by Amortization under General & Miscellaneous Expenses		322,523.46	
			186,685.65

To CORPORATE DEFICIT year ending December 31, 1931.	\$ 863,823.34
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DEPARTMENT OF PUBLIC AFFAIRS

DIVISION OF ACCOUNTS - WATER

BALANCE SHEET

December 31, 1931

PUBLIC UTILITY FORM

ASSETS.

		Balance at Close of Year.	Net Change During Year.
Fixed Capital, December 31, 1931		45,249,370.89	200,250.83
Materials and Supplies		252,829.18	41,100.89
<u>CASH</u>			
General Funds	281,561.72		
Trust Funds	5,710.12		
Watershed Extension Funds	789.89		
		288,061.73	90,275.27
Consumers' Accounts Receivable		627,504.42	12,514.13
Prepayments (Fire Insurance)		1,466.89	629.64
Sinking Funds		2,706,741.42	20,994.27
Other Suspense			30,640.00
		<u>\$49,125,974.53</u>	<u>\$47,344.45</u>

LIABILITIES.

Funded Debt	22,893,000.00	366,000.00
Consumers' Deposits	5,710.12	110.21
Other Accounts Payable	34,718.40	5,690.28
Unearned Revenue (1932 Period)	3,602.24	446.87
Interest Accrued	243,872.74	2,829.35
Other Accrued Liabilities	37,189.66	5,384.70
Amortization (or Retirement) Reserve	5,124,289.44	342,770.56
Miscellaneous Reserves	2,734,398.69	7,412.19
Corporate Surplus	18,049,193.24	666,260.45
	<u>\$49,125,974.53</u>	<u>\$47,344.45</u>

DEPARTMENT OF PUBLIC AFFAIRS

DIVISION OF ACCOUNTS - WATER

Plant and Equipment Depreciation Schedule

December 31, 1931

Title of Account		Accrued to Jan. 1, 1931	Accrued dur- ing 1931	Total ac- crued to Dec. 31, 1931
112	<u>RESERVATION STRUCTURES</u>			
	Macopin Village Garage, Waterford	22,249.31 94.43	1,591.81 19.86	23,841.12 114.29
104	<u>WATER DIVERSION RIGHTS</u>			
113	<u>IMPOUNDING DAMS & LINES</u>			
	Cost of Waterford, except Pipe Line	225,000.00	25,000.00	250,000.00
115	<u>WELLS & PUMPS</u>			
	Driven Wells, Belleville	22,874.21		22,874.21
	Caisson Wells, Belleville	2,452.80		2,452.80
	Drilled Wells, Belleville	36,184.18		36,184.18
116	<u>INTAKE & SUPPLY MAINS</u>			
	Cost of Waterford Pipe Line (M.R. Serrera's Estimate)	450,000.00	50,000.00	500,000.00
	Butler Connections	872.46	79.31	951.71
	48" Pipe Line, Gate House, Feguannock	132,754.71		132,754.71
124	<u>CHEMICAL TREATMENT PLANT</u>			
	Chlorine feeding apparatus	5,526.32	935.19	6,461.51
127	<u>PUMPING STATION STRUCTURES</u>			
	Belleville Chimney	10,056.25		10,056.25
	Belleville Riverwall & Dock	264,467.13	948.29	265,415.42
135	<u>STORAGE RESERVOIRS, TANKS & STANDPIPES</u>			
	Belleville Keeper's House	3,334.85	106.78	3,441.63
	Belleville Resolving Reservoir	95,259.35	4,512.18	99,771.53
	Belleville Fence	345.03	255.01	600.04
	Belleville Reservoir Appurtenances	1,847.85	422.10	2,269.95
	So. Orange Ave. N. Y. Reservoir	64,415.70	2,867.83	67,283.53
	Keeper's House - So. 9th St.	1,306.90	68.38	1,375.28
	Cedar Grove Reservoir Fence	9,675.33	1,382.19	11,057.52
	Keeper's House & Laboratory & Road	2,324.14	58.49	2,382.63
	Cedar Grove Water System	692.79		692.79
	Cedar Grove Garage	142.82	24.80	167.62

DEPARTMENT OF PUBLIC AFFAIRS

DIVISION OF ACCOUNTS - WATER

Plant and Equipment Representation Schedule

December 31, 1931

Title of Account	Accrued to Jan. 1, 1931	Accrued dur- ing 1931	Total ac- crued to Dec. 31, 1931
135 <u>DISTRIBUTION MAINS & ACCESSORIES</u>			
High Pressure System	125,878.41	9,793.67	135,632.08
L.S. Distribution Mains General	2,563,452.87	152,775.03	2,716,767.95
		11,460.37	
Pitometer Boxes	25,000.68	7,984.36	33,185.04
60" Steel Pipe line	354,634.02	15,424.71	371,058.73
36" Cast Iron Pipe line	25,550.00	2,150.00	27,700.00
60" Steel Supply Main #1	17,928.59	9,376.26	27,304.85
60" Steel Supply Main #2 (Elizabeth)		16,305.07	16,305.07
139 <u>FIRE HYDRANTS & FIRE MAINS</u>			
High Pressure Hydrants	12,454.23	1,014.56	13,468.79
Low Pressure Hydrants	74,252.23	7,443.04	81,695.27
141 <u>GENERAL STRUCTURES</u>			
Pequannock Gate House Bldg., 5th & 6th Sts.	6,850.14	969.19	7,419.33
Eighth St. Stable	12,273.18	750.71	13,023.89
New Meter Testing Station	12,757.01	969.76	13,726.77

DEPARTMENT OF PUBLIC AFFAIRS

DIVISION OF ACCOUNTS - WATER

Plant and Equipment

December 31, 1931

P. A. a/c	Title of Account	Balance at beginning of year 1931	Additions during 1931	Deductions during 1931	Balance December 31, 1931
104	<u>WATER DIVISION RIGHTS</u>	1,500.00			1,500.00
105	<u>RESERVATION LAND</u>				
	Watered Extension Fund	2,445,036.41	31,040.00		2,476,676.41
	New Storage Reservoir	124,527.97			124,527.97
	Exchanged for water	116,280.00			116,280.00
	Payroll of Water Revenue	59,851.00			59,851.00
	Leases on land	17,902.72	124.35		18,027.07
106	<u>OTHER SOURCES OF SUPPLY LAND</u>				
	Driven Wells, Belleville	1,693.92			1,693.92
108	<u>PUMPING WATER LAND</u>				
	Pump House, Belleville	11,853.64			11,853.64
109	<u>STORAGE RESERVOIR LAND</u>				
	Belleville Reservoir	1.00			1.00
	Surrounding Belleville Reservoir	12,000.00			12,000.00
	Ferrie Property, Belleville	14,175.00			14,175.00
	Surrounding Co. Orange Av.				
	High Pressure Reservoir	1.00			1.00
110	<u>OTHER DISTRIBUTION SYSTEM LAND</u>				
	Right of Way - Slingerland and below	1,200.00			1,200.00
	Right of Way - Belleville #1	490.00			490.00
	Right of Way - Belleville #2	726.35			726.35
	Improvements along Pipe Line at Montclair	2,767.00			2,767.00
	Strip, Central Ave. and Wacker St.	1.00			1.00
112	<u>RECREATION DISTRICTS</u>				
	Neoplin Village	79,990.53	263.17		79,853.70
	Green Park Road	21,447.16			21,447.16
	Forestry	7,294.19	425.00		7,719.19
	Garage - watered	993.15			993.15

DEPARTMENT OF PUBLIC AFFAIRS

DIVISION OF ACCOUNTS - WATER

Plant and Equipment

December 31, 1931

P.O. a/c	Title of account	Balance at beginning of year 1931	Additions during 1931	Deductions during 1931	Balance December 31, 1931
104	<u>WATER DIVERSION RIGHTS</u>				
113	<u>INTERURBAN WATER LINE</u>				
	Cost of watershed, except Pipe line	3,529,210.34			3,529,210.34
	sewerage	2,738.00			2,738.00
	Possibilities accruing from watershed	5,780,491.33			5,780,491.33
113	Long Lake Dam	339,834.51			339,834.51
	Raising Dam - Oak Ridge	671,733.89			671,733.89
	Auxiliary Dam, Charlottesville, etc.	18,302.10			18,302.10
	See Charlottesville Dam	22,372.53			22,372.53
	Raising Overflow, Clinton Reservoir	7,072.28			7,072.28
	Canister Channel	8,068.83			8,068.83
	Manure Reservoir	14,975,000.00		482,273.49	14,592,726.51
	Preliminary Cost of furnishing added Water Supply	15,000.00	378.00		15,378.00
115	<u>SPRINGS & WELLS</u>				
	Driven Wells, Belleville	22,275.71			22,275.71
	Caisson Wells, Belleville	2,453.80			2,453.80
	Drilled Wells, Belleville	36,165.18			36,165.18
118	<u>INTAKE AND SUPPLY MAINS</u>				
	Cost of Intersected Pipe Line (M. R. Sherrard's estimate)	2,500,185.02			2,500,185.02
	Water Connections	3,965.48			3,965.48
	48" Pipe Line - Gate Bridge, Poughkeepsie	132,755.71			132,755.71
119	<u>SETTLING BASINS</u>				
	Settling Basins, Belleville	1.00			1.00
126	<u>CHLORINE TREATMENT PLANT</u>				
	Chlorine Feeding Apparatus	9,351.90			9,351.90
127	<u>PUMPING STATION STRUCTURES</u>				
	Belleville Chimney	10,057.25			10,057.25
	Belleville Riverwall & Dock	266,111.99			266,111.99

DEPARTMENT OF PUBLIC AFFAIRS

DIVISION OF ACCOUNTS - WATER

Plant and Equipment

December 31, 1931

P. A. a/o	Title of Account	Balance at beginning of year 1931	Additions during 1931	Deductions during 1931	Balance December 31, 1931
135	<u>STORAGE RESERVOIRS, TANKS & STAND PIPES</u>				
	Belleville Keeper's House	5,336.45			5,336.45
	Belleville Receiving Res.	149,435.73			149,435.73
	Belleville Fence	2,550.00			2,550.00
	Belleville Res. Appurtenances	4,320.39	6,322.00		10,642.39
	No. Orange Av. R.P. Reservoir	98,829.62			98,829.62
	Keeper's house - 9th St.	3,315.80			3,315.80
	Cedar Grove Reservoir	1,186,684.94			1,186,684.94
	Cedar Grove Res. Fence	13,821.90			13,821.90
	Keeper's House, Laboratory and Road	2,924.32			2,924.32
	Cedar Grove Water System	692.79			692.79
	Cedar Grove Garage	1,240.07			1,240.07
136	<u>DISTRIBUTION MAINS & APPUR- TENANCES</u>				
	High Pressure System	979,366.90	65,392.84	315.27	1,044,444.47
	L. P. Distribution Mains				
	General	7,938,751.33	421,365.14	16,505.89	8,343,610.62
	Pitometer Boxes	79,643.57	2,145.76		81,789.33
	60" steel pipe line	585,000.00			585,000.00
	36" cast iron pipe line	215,000.00			215,000.00
	60" steel supply main #1	468,812.73			468,812.73
	60" steel supply main #2	915,253.90	165,099.97		1,080,353.87
139	<u>FIRE HYDRANTS & FIRE DISCHARGES</u>				
	High Pressure Hydrants	101,455.57	3,550.64		105,006.21
	Low Pressure Hydrants	372,157.20	10,154.03		382,311.23
141	<u>GENERAL STRUCTURES</u>				
	Land, West side of Bloom- field Av. & No. 6th St.	2,300.00			2,300.00
	Requenaugh Gate House Bldg., 5th & 6th Sts.	28,459.42			28,459.42
	5th St. Stable	37,535.74	480.00		38,015.74
	Land between No. 8 & 9 Sts.	2,000.00			2,000.00
	Land for Stable & Pipe Yard, No. 8th St. & 14th Av.	11,000.00			11,000.00
	Land - West side Summer Av.	4,000.00			4,000.00
	San Water Testing Station	48,187.93			48,187.93
	Land - Wilson Ave.	20,565.00			20,565.00
	Land - Stockton St.	750.00			750.00
	Improvements - Wilson Ave.	12,955.38			12,955.38
	Franklin St.	14,500.00			14,500.00
	Property for Garage, Vroom Alley, etc.	101,484.10		101,484.10	
	Garage Improvements	15,919.14		15,919.14	
	Cedar Grove Laboratory	40,688.70			40,688.70

DEPARTMENT OF PUBLIC AFFAIRS

DIVISION OF ACCOUNTS - WATER

Fleet and Equipment

December 31, 1931

F/O a/c	Title of Account	Balance at beginning of year 1931	Additions during 1931	Deductions during 1931	Balance December 31, 1931
142	<u>MISCELLANEOUS EQUIPMENT</u>				
A	General Office Equipment	55,087.43	1,359.50	345.70	56,101.23
B	General Shop Equipment	75,775.47	47,040.05	350.86	122,714.66
C	Transportation Equip- ment, Stable	3,319.90			3,319.90
D	Transportation Equip- ment, Garage	153,304.42	9,277.97	7,958.53	154,623.86
E	Miscellaneous Equip- ment, Laboratory	3,758.32	148.35		3,906.67
143	<u>OTHER TANGIBLE WATER CAPITAL</u>				
	Engineers' Maps & Records	20,000.00			20,000.00

\$45,049,120.06 \$765,373.81 \$565,122.98 \$45,249,370.89

DEPARTMENT OF PUBLIC AFFAIRS

DIVISION OF ACCOUNTS - WATER

CASH STATEMENT

December 31, 1931

RECEIPTS

Balance, January 1, 1931		372,737.09
OPERATING REVENUE		
Watered Service, Private	1,963,576.87	
Unwatered Service, Private	37,103.45	
Municipal Service	26,995.18	
Miscellaneous Water Service		
Builders	4,188.45	
Special	800.28	
Miscellaneous Operating Revenue		
Tapping 5/8" and 1" Mains	3,616.18	
Tapping Larger Mains, Meters, etc.	96,259.14	
Penalties	1,787.50	
Comptroller	18,218.97	
NON-OPERATING REVENUE		
Rent	4,344.00	
Interest	1,532.72	
Bond Issue	759,000.00	
Premium on Bonds	41,000.00	
Watered Extension Fund Refunded	98,210.11	
Transferred from Watered Ext. Fund	100,000.00	
Sanague Development Refunded	422,273.49	
Emergency Fund Refunded	32,900.48	
		<u>3,611,992.82</u>
		<u>3,984,729.91</u>

DISBURSEMENTS

Pay Rolls, Daily (Emergency)	23,938.84	
Pay Rolls, Weekly	739,482.07	
Pay Rolls, Semi-monthly	412,354.42	
Serial Bonds	443,000.00	
Sinking Fund	66,209.11	
Interest on Bonds	124,250.00	
Sanague	600,420.00	
Cost of Issue of Bonds	1,353.46	
Accounts Payable	646,934.87	
Accounts Payable (Emergency)	4,323.16	
60" Pipe Line	157,351.58	
Diversion of Water - State	5,037.67	
Sanague Water Purchased	123,651.25	
Garage Expenses	50,749.74	
Comptroller Refund	132.00	
		<u>3,703,168.19</u>

Balance, January 1, 1932

261,561.72

STATEMENT OF ACCOUNTS FUND

Balance, January 1, 1931		.00
Bond issue		200,000.00
		200,000.00
Reservations	1,000.00	
Refund to General Fund	98,210.11	
Transferred to General Fund	100,000.00	
		199,210.11
Balance, January 1, 1932		789.89

TRUST FUNDS

Receipts

Balance, January 1, 1931		5,599.91
Duplicate Payments	2,852.08	
Construction	16,638.00	
Hydrant Repairs	90.00	
Miscellaneous	175.00	
Interest	63.86	
		19,818.94
		25,418.85

Disbursements

Duplicate Payments	8,817.75	
Construction	16,638.00	
Miscellaneous	115.00	
Repairs	70.00	
Interest Transferred	67.98	
		19,708.73
Balance, January 1, 1932		5,710.12

DEPARTMENT OF PUBLIC AFFAIRS

DIVISION OF ACCOUNTS - WATER

RESERVES

ACCUMULATED RESERVE

Balance at Beginning of year 1931

4,781,518.88

ADD

Accrued during year per Chief Accountant

382,523.46

Reserve Miscellaneous Equipment

40,980.12

Total Credits

\$5,144,962.46

DEDUCT

From Alley Sold

8,032.09

Relaying mains

11,450.37

Miscellaneous Equipment

7,180.96

20,673.02

Balance at close of year

\$5,124,289.44

CONTINGENT RESERVE SINKING FUND

Balance at beginning of year 1931

2,685,747.15

ADD

Payments to December 31, 1931

66,209.11

Earnings to December 31, 1931

104,755.16

Total Credits

\$2,856,741.42

Deduct Bonds Paid

150,000.00

Balance at close of year

\$2,706,741.42

MISCELLANEOUS RESERVE

For

Deductions of Prepaid Water Bills

19,601.55

Doubtful & Uncollectible Accounts

21,637.80

Balance at beginning of year 1931

\$ 41,239.35

ADD

Reserve for 1932 Deductions

6,500.00

Reserve for Doubtful Accounts

3,000.00

Total Credits

\$ 50,739.35

DEDUCT

Allowance on 1930 Bills (in 1931)

19,601.55

Doubtful Accounts

3,480.93

23,082.08

Balance at close of year

\$ 27,657.27

DEPARTMENT OF PUBLIC AFFAIRS

DIVISION OF ACCOUNTS - WATER

COMPARATIVE INCOME ACCOUNT

December 31, 1931

Item (or Account)	Amount Applicable to the year	Comparison with preceding year.
	<u>Totals</u>	<u>Increase (Black) Decrease (Red)</u>
Water Operating Revenue	2,048,966.72	143,349.08
Water Operating Revenue Deductions	1,730,742.54	84,407.44
Water Operating Income	318,223.78	227,756.52
<u>Other Operating Income</u>		
Miscellaneous Rent Revenues	4,316.03	
Other Interest Revenues	2,163.18	
Total Miscellaneous Income	6,479.18	2,954.12
Gross Corporate Income	324,702.96	230,710.64
<u>Deductions from Gross Income</u>		
Interest on Long Term Debt	1,001,840.63	
Miscellaneous Deductions	186,885.63	
Total Deductions	1,188,726.30	519,194.78
Net Corporate Deficit for Year	863,823.34	749,905.42

DEPARTMENT OF PUBLIC AFFAIRS

DIVISION OF ACCOUNTS - WATER

SCHEDULE OF WATER CONSUMPTION AND REVENUE

Account	No. of con- sumers Dec. 31	Maxi- mum No. during year.	No. of S.G. delivered to consumers during year.	Net Amount Credited to Revenue	Average Net Rev- enue per S.G.
Metered Private Service	57,236	57,236	13,867,302	\$1,883,794.55	\$130.07
Unmetered Private Service (in use)	925	925	343,574 Est.	45,929.25	133.68
Unmetered Private Service (not in use)	757				
Service to Other Systems (water supply)	21	21	2,496,020	163,962.96	63.69
Municipal Water Service to Other City Departments	272	272	475,569	26,833.65	56.42
Miscellaneous Water Service			43,132 Est.	5,765.91	133.68
Total Sales of Water			17,285,597	\$2,046,196.32	
<u>Miscellaneous Operating Revenues</u>					
Good, etc.				895.50	
Penalties, Fees				1,874.50	
Total Operating Revenues				\$2,048,966.32	

DEPARTMENT OF PUBLIC AFFAIRS

DIVISION OF ACCOUNTS - WATER

OPERATING EXPENSES

1. Water Collecting Expenses

421	<u>Collecting System Expenses</u>			
	(a) Collecting System Superintendence	7,913.88		
	(b) Collecting System Labor	160,556.49		
			168,475.37	
412	<u>Other Collecting System Expenses</u>		38,555.43	
413	<u>Water Purchased</u>		130,688.94	
423	<u>Collecting System Repairs</u>			
	(a) Repairs of Reservations	12,015.41		
	(b) Repairs of Impounding Reservoirs	70.87		
	(c) Repairs of Intakes and Supply Mains	20,170.61		
			32,256.89	
	Total Water Collecting Expenses			369,976.63

2. Purification System Expenses

421	<u>Purification System</u>			
	(a) Purification Superintendence	6,000.00	6,000.00	
422	<u>Purification Supplies & Expenses</u>		13,775.56	
425	<u>Purification System Repairs</u>			
	(f) Repairs of Chemical Treatment Plant	19.69	19.69	
	Total Purification System Expenses			19,795.25

3. Distribution System Expenses

461	<u>Water Storage & Distribution</u>			
	(a) Distribution Superintendence	12,127.54		
	(b) Storage Reservoir Labor	82,811.65		
	(c) Other Distribution Labor	143,178.11		
	(d) Other Distribution Expenses	13,774.13		
			251,891.43	
462	<u>Work on Consumers' Premises</u>			
	(a) Consumers' Meter Expenses	10,010.28		
	(b) Consumers' Installation Expenses	14,951.59		
			24,961.87	
466	<u>Repairs of Storage Reservoirs</u>		603.57	
467	<u>Repairs of Mains & Accessories</u>			
	(b) Repairs of Distribution Mains	41,201.94		
	(c) Repairs of Consumers' Services	66,934.64		
	(d) Repairs of Fire Hydrants & Cisterns	28,720.53		
	(e) Miscellaneous Distribution Repairs	5,308.85		
			142,165.96	
468	<u>Repairs of Consumers' Meters</u>		59,092.76	
	Total Distribution System Expenses			478,715.59

DEPARTMENT OF PUBLIC AFFAIRS

DIVISION OF ACCOUNTS - WATER

OPERATING EXPENSES

4. Commercial & New Business Expenses

470 Commercial Expenses

(a)	Commercial Office Salaries	67,523.31
(b)	Meter Reading & Collecting	113,930.30
(c)	Other Commercial Expenses	<u>10,963.74</u>

Total Commercial & New Business Expenses

192,417.35

5. General & Miscellaneous Expenses

481	<u>Salaries of General Officers</u>	94,512.67
482	<u>Other General Office Salaries</u>	89,077.74
483	<u>General Office Supplies & Expenses</u>	16,078.03
484	<u>Law Expenses</u>	1,469.71
485	<u>Injuries and Damages</u>	9,837.45
486	<u>Insurance</u>	1,098.58
487	<u>Relief Department and Pensions</u>	2,724.67
490	<u>Store & Transportation Expenses</u>	
	(a) Store Expenses	20,195.39
	(b) Transportation Expenses	<u>41,883.00</u>
		62,078.39
491	<u>Miscellaneous General Expenses</u>	589.50
493	<u>Repairs of General Structures</u>	2,474.78
494	<u>General Amortization</u>	<u>322,523.46</u>

Total General & Miscellaneous Expenses

602,464.98

Total Operating Expenses

\$1,663,369.80

495 Taxes

64,372.74

MISCELLANEOUS DATA

Pequannock

Municipally owned plant. The water supply portion embraces storage reservoirs on the Pequannock River in Morris, Passaic and Sussex Counties, with main conduits to the city. This portion of plant was constructed under legislative authority by contract made in 1889 with the East Jersey Water Company for \$6,000,000.00. This contract contained restrictions regarding the territory which could be supplied from the Pequannock plant, and under this contract the City of Newark can only supply the present and future limits of the City of Newark and the then existing Townships of Belleville, South Orange, East Orange and Clinton. The Court has decided this contract contrary to Public Policy.

Manaque

Manaque Supply is owned jointly by Newark and other municipalities, Newark's cost being \$14,552,726.51, entitling the city to 40,500,000 gallons of water a day. The Reservoir was begun in 1919 and finished March 20, 1930. Connection to Newark City Water Mains was made by the Division of Water Engineers July 5, 1930.

All hydrants for municipal use are free.

Regular meter rates changed in 1914, effective January 1, 1915, as follows:

Minimum rate, \$6.00 per annum or \$1.50 per quarter for 500 cubic feet. Above 500 cubic feet \$1.00 per thousand.

When bills are paid within thirty days from the first day of the quarter for which they are rendered, the following discounts on sums above the minimum charge of \$6.00 will be allowed: 2 per cent for each \$100. annual payment, 4 per cent for each \$200. and so on until \$2,000., or the maximum discount of forty per cent is attained.

High Pressure and out-of-town rates - \$2.00 first 500 cubic feet - \$1.33 1/3 for each 1,000 cu. ft. additional.

Playground Commission, minimum \$1.50, regular 45¢ per 1000 cu. ft.

Board of Education - minimum \$1.50 - regular 45¢ per 1000 cu. ft. - other schools, 60¢ per 1000 cu. ft.

Hospitals and benevolent institutions - 20¢ per 1000 cu. ft.

Town of Belleville - regular 60¢ per 1000 cu. ft.

Large special sales to other municipalities - \$90.00 per 1,000,000 gallons.

DEPARTMENT OF PUBLIC AFFAIRS

DIVISION OF ACCOUNTS - WATER

SOURCES OF WATER SUPPLY

Source	Number of	Depth of Intake below surface of water.	Kind of Conduits	Size of Conduits	Capacity of Reservoirs
Pequanmock Impounding Reservoirs	2	12 feet	Riveted	1 - 48"	23 Million
	4		Steel	1-48" x 42"	Gallons

DRAINAGE AREA.

Total number of square miles, 63.7

Area of land owned for protection of supply, 52.65 miles - 82.65 per cent of Watershed.

RESERVOIRS, STORAGE TANKS & STANDPIPES.

Classification	No. at close of year	Construction Material	Open or Closed	Capacity
*Wanaque Reservoir	1	Earth Dam, Concrete Core	Open	27,500. M. G.
Collecting Reservoirs	4	Earth Dam, Concrete Core	Open	11,405. M. G.
Storage Reservoirs (Distribution)	1	Earth Dam, Concrete Core	Open	678.7 M.G.
	2	Masonry and Earth Bank	Open	23. M.G.

*Newark's share - 40.5 million gallons daily

PURIFICATION SYSTEM.

Sedimentation

Cedar Grove Reservoir, holding about thirteen days' supply, acts as a Sedimentation Basin. The Outlet gatehouse is arranged so that the reservoir can be by-passed and the supply drawn directly from the Watershed. There are two inlets, one near the southern end and the other near the north-east corner. The outlet gatehouse is on the west side. The area of Cedar Grove Reservoir is 100 acres and its capacity is 678.7 million gallons.

Purification

Chlorination plants have been installed at Macopin Intake and Cedar Grove Reservoirs.